

**Cities that Would be Most Impacted by a Repeal of the
Three-Year Life Component of the Manufacturing Sales Tax Exemption**

1	2	3	4	5	6	7	8	9	10	11	12
City	Sales Tax Revenue Loss if Three-Year Life is Repealed	Loss as a % of Total Sales Tax Revenue	Loss as a % of 2016 Property Tax Revenue	Rate Needed to Offset Loss	Impact of Offset on \$200,000 Home	Impact of Offset on \$200,000 Business	2016 Property Tax Rate	Rate Rank Among All Cities	Rate Rank Among All Cities Including Offset	Per Capita Taxable Value	Per Capita Taxable Value Rank Among All Cities
Roosevelt	\$166,759	10.0%	17.9%	0.000459	\$50	\$92	0.002560	34	22	55,470	77
Beaver City	\$45,887	8.6%	43.7%	0.000320	\$35	\$64	0.000733	208	174	46,937	115
North Salt Lake	\$260,121	8.4%	3.4%	0.000056	\$6	\$11	0.001622	113	93	87,777	26
Clearfield	\$263,104	7.5%	10.2%	0.000184	\$20	\$37	0.001800	86	79	42,820	136
South Salt Lake	\$718,081	6.6%	15.2%	0.000350	\$39	\$70	0.002303	41	32	83,708	29
Ogden	\$1,001,657	6.6%	9.6%	0.000299	\$33	\$60	0.003103	19	12	39,700	150
Brigham	\$169,433	6.3%	11.1%	0.000232	\$26	\$46	0.002093	65	44	39,612	156
West Jordan	\$933,968	5.7%	7.5%	0.000160	\$18	\$32	0.002139	58	45	53,216	80
Orem	\$1,078,340	5.6%	15.5%	0.000241	\$26	\$48	0.001550	119	92	48,843	100
Springville	\$262,579	5.5%	7.2%	0.000163	\$18	\$33	0.002262	46	41	51,610	88
Pleasant Grove	\$236,113	5.4%	7.8%	0.000139	\$15	\$28	0.001775	91	81	47,511	108
West Valley City	\$1,181,245	5.4%	4.4%	0.000188	\$21	\$38	0.004233	6	6	47,062	101
Salt Lake City	\$3,021,216	5.4%	3.3%	0.000149	\$16	\$30	0.004557	4	4	106,407	15
Provo	\$847,928	5.3%	7.9%	0.000176	\$19	\$35	0.002239	51	42	41,819	135
Holladay	\$185,717	5.2%	8.0%	0.000113	\$12	\$23	0.001420	131	129	99,568	19
Murray	\$528,019	5.0%	19.2%	0.000363	\$40	\$73	0.001892	82	77	82,453	33
Kaysville	\$167,138	4.8%	3.8%	0.000066	\$7	\$13	0.001717	95	70	54,926	83
St George	\$676,769	4.3%	6.7%	0.000101	\$11	\$20	0.001513	124	115	87,159	25
Roy	\$192,978	4.3%	5.5%	0.000155	\$17	\$31	0.002828	25	23	33,106	175
Sandy	\$789,594	4.1%	9.0%	0.000118	\$13	\$24	0.001321	142	132	72,942	40
TOTAL / AVERAGE	\$12,726,646	6.0%	10.8%	0.000202	\$22	\$40	0.002183	77	66	61,132	85
STATE AVERAGE							0.001647			76,565	

Notes: The list of the most impacted cities, sales tax revenue loss, and loss as a % of total sales taxes was provided by the League of Cities and Towns. Revenue loss is based on the 2015 budget. The State Tax Commission provided the property tax data used to make the calculations in Columns 4 through 12. Rank is out of 244 cities and towns. A ranking of 1 means the city had the highest amount for the specified category. Taxable value was derived using the final rate and final revenue for Tax Year 2016. Per capita calculations use 2015 population estimates from the U.S. Census Bureau.